

AMENDED IN ASSEMBLY MARCH 10, 2003

CALIFORNIA LEGISLATURE—2003–04 REGULAR SESSION

**ASSEMBLY BILL**

**No. 272**

**Introduced by Assembly Member Dutton**

*(Principal coauthor: Senator Denham)*

***(Coauthors: Assembly Members Benoit, Cogdill, Haynes, Maddox,  
Nakanishi, Plescia, Runner, Samuelian, and Strickland)***

*(Coauthors: Senators Aanestad, Knight, and Margett)*

February 5, 2003

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An act to add Section 6382 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 272, as amended, Dutton. Sales and use taxes: exemptions: qualified items.

The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property. That law provides various exemptions from that tax.

This bill would exempt from those taxes qualified items, as defined, that are purchased, stored, used, or consumed by a local emergency service provider, as defined. This bill would also provide that this exemption does not apply to local sales or transactions and use tax rates and certain state rates imposed for the funding of locally provided services.

This bill would take effect immediately as a tax levy, but its operative date would depend on its effective date.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 6382 is added to the Revenue and  
2 Taxation Code, to read:  
3 6382. (a) There are exempted from the taxes imposed by this  
4 part, the gross receipts from the sale in this state of, and the storage,  
5 use, or other consumption in this state of, qualified items that are  
6 purchased, stored, used, or consumed by a local emergency service  
7 provider.  
8 (b) For purposes of this section:  
9 (1) “Local emergency service provider” means any of the  
10 following:  
11 (A) A fire department that is under the jurisdiction of the state,  
12 ~~a county, a city, city, county, or city and county~~, a township, special  
13 district, or other local governmental agency.  
14 (B) A fire company in an unincorporated town organized  
15 pursuant to Section 14825 of the Health and Safety Code.  
16 (C) A fire protection district formed pursuant to the Fire  
17 Protection District Law of 1987, as specified in Part 3  
18 (commencing with Section 13800) of Division 12 of the Health  
19 and Safety Code.  
20 (D) A police department or sheriff’s department that is under  
21 the jurisdiction of ~~a city or county~~, *city, county, or city and county*.  
22 (E) A police protection district formed pursuant to Part 1  
23 (commencing with Section 20000) of Division 14 of the Health  
24 and Safety Code.  
25 (2) “Qualified item” means any ~~item, the cost of a single unit~~  
26 ~~of which to a local emergency provider exceeds ten thousand~~  
27 ~~dollars (\$10,000)~~; *item that meets both of the following*  
28 *requirements:*  
29 (A) *The cost to a local emergency service provider of a single*  
30 *unit of the item exceeds ten thousand dollars (\$10,000).*  
31 (B) *The item is part of equipment and supplies purchased by a*  
32 *local emergency service provider for exclusive use by the local*  
33 *emergency service provider in response to emergency conditions*  
34 *and for the protection of public health, safety, and welfare.*

(c) (1) Notwithstanding any provision of the Bradley-Burns Uniform Local Sales and Use Tax Law (Part 1.5 (commencing with Section 7200)) or the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251)), the exemption established by this section does not apply with respect to any tax levied by a ~~county, city, city, county, or city and county~~, or district pursuant to, or in accordance with, either of those laws.

(2) Notwithstanding subdivision (a), the exemption established by this section does not apply with respect to any tax levied pursuant to Sections 6051.2 and 6201.2, or pursuant to Section 35 of Article XIII of the California Constitution.

SEC. 2. This act provides for a tax levy within the meaning of Article IV of the Constitution and shall go into immediate effect. However, the provisions of this act shall become operative on the first day of the first calendar quarter commencing more than 90 days after the effective date of this act.

